

Supply of the Treasury.

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Acts and Laws

Passed by the Great and General Court or Assembly of His Majesty's Province of the *Massachusetts-Bay* in *New-England*: Begun and Held at *Boston* upon Wednesday the twenty-ninth Day of *May* 1745. And continued by Adjournment to Wednesday the seventeenth Day of *July* following.

C H A P. VII.

An Act for supplying the Treasury with the Sum of *seventy Thousand Pounds* for the Use and Service of His Majesty's Garrison at *Louisbourg*, and for repairing the Fortresses and other Buildings there, and for drawing in the said Bills into the Treasury again.

WHERE it enacted by the Governour, Council and House of Representatives, That the Treasurer be and hereby is impowred and ordered to emit and issue forth the Sum of *Seventy Thousand Pounds* in Bills of Credit of the last Tenor and Date now lying in his Hands, and receiv'd for Taxes, Impost and Excise, which shall pass in all publick Payments equal to the other new Tenor Bills, emitted since one Thousand seven Hundred and forty, or if there be not a sufficiency of such Bills, that then the Committee for signing Bills, are hereby directed and impowred to take care and make effectual Provision as soon as may be to imprint the said Bills, or so many as may be needed to compleat the said Sum, and to sign and deliver the same to the Treasurer, taking his Receipt for the same; and the said Committee shall be under Oath for the faithful Performance of the Trust by this Act reposed in them: And the said Sum of *Seventy Thousand* 70,000 l. Bills of Credit to be emitted.

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Thousand

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Thousand Pounds shall be issued out of the publick Treasury for the Purpose following, viz. for the Use and Service of his Majesty's Garrison at *Louisbourg*, and for repairing the Fortresses and other Buildings there.

Surplusage
to lie in the
Treasury.

And be it enacted, That if there be a Surplusage in the Sum appropriated as aforesaid, such Surplusage shall lie in the Treasury for the further Order of this Court.

And as a Fund or Security for drawing the aforesaid Sum of seventy Thousand Pounds into the Treasury again :

35,000 l. in
1753.

Be it further enacted, That there be and hereby is granted unto his most excellent Majesty for the Ends and Uses aforesaid, a Tax of *thirty five Thousand Pounds*, to be levied on Polls and Estates both Real and Personal within this Province, according to such Rules and in such Proportions on the several Towns and Districts within the same, as shall be agreed upon and ordered by this Court at their Session in *May* one Thousand seven Hundred and fifty three, and paid into the publick Treasury on or before the last Day of *December* then next after.

And as a further Fund and Security for drawing in the aforesaid Sum of seventy Thousand Pounds into the Treasury again :

35,000 l. in
1754.

Be it further enacted, That there be and hereby is granted unto his most excellent Majesty for the Ends and Uses aforesaid, a Tax of *thirty five Thousand Pounds*, to be levied on Polls and Estates both Real and Personal within this Province, according to such Rules and in such Proportions on the several Towns and Districts within the same, as shall be agreed upon and ordered by this Court at their Session in *May* one Thousand seven Hundred and fifty four, and paid into the publick Treasury on or before the last Day of *December* then next after.

Tax for the
Money here-
by emitted
to be made
according to
the preced-
ing Tax Act
in Case.

And be it further enacted, That in Case the General Court shall not at their Sessions in *May* one Thousand seven Hundred and fifty three, and one Thousand seven Hundred and fifty four, agree and conclude upon an Act apportioning the several Sums which by this Act is engaged shall be in each of those Years apportioned assessed and levied, that then and in such Case each Town and District within this Province shall pay (by a Tax to be levied on the Polls and Estates both Real and Personal within their Districts) the same Proportion of the said Sums as the said Towns and Districts shall have been taxed by the General Court in the Tax Act then next preceeding ; and the Province Treasurer is hereby fully impowred and directed some time in the Month of *June* in each of those Years, one Thousand seven Hundred and fifty three, and one Thousand seven Hundred and fifty four, to issue and send forth his Warrants directed to the Select-Men or Assessors of each Town and District within this Province, requiring them to assess the Polls and Estates both Real and Personal within their several Towns and Districts for their respective Part and Proportion of the Sums before directed and engaged by this Act to be assessed ; and the Assessors as also Persons assessed, shall observe be governed by and subject to all such Rules and Directions as shall have been given in the next preceeding Tax Act.

Taxes to be
paid in the
several Spe-
cies herein
enumerated.

And be it further enacted, That the Inhabitants of this Province shall have Liberty, if they see fit, to pay the several Sums for which they respectively may in pursuance of this Act be assessed in Bills of Credit of the Form and Tenor by this Act emitted, or in any other new Tenor Bills, or in Bills of the middle Tenor according to their several Denominations, or in Bills of the old Tenor, accounting four for one, or in coined Silver at *seven Shillings and six Pence* per Ounce Troy Weight of Sterling Alloy, or in Gold Coin proportionably, or in merchantable Hemp, Flax, Winter and Isle of Sable Cod-Fish, refined Bar Iron, Bloomery Iron, hollow Iron Ware, Indian Corn, Rye, Wheat, Barley, Pork, Beef, Duck or Canvas, Whale-Bone, Cordage, Train-Oil, Bees-Wax, Bayberry-Wax, Tallow, Peas,

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Peas, Sheep's Wool, or tann'd Sole Leather, the aforesaid Commodities being of the Produce or Manufactories of this Province, at such moderate Rates and Prices as the respective General Assemblys of the Years One Thousand seven Hundred and fifty three, and One Thousand seven Hundred and fifty four, shall set them at; the several Persons paying their Taxes in any of the Commodities aforesaid, to run the Risque and pay the Charge of transporting the said Commodities to the Province Treasury: But if the aforesaid General Assemblys shall not at their respective Sessions in May, some Time before the twentieth Day of June, agree upon and set the aforesaid Species and Commodities at some certain Price, that then the eldest Councillor for the Time being, in each of those Counties in the Province of which any one of the Council is an Inhabitant, together with the Province-Treasurer, or the major Part of them, be a Committee, who are hereby directed and fully authorized and empowered to do it, and in their setting the Prices and rating the Value of those Commodities, to state so much of them respectively at *seven Shillings and six Pence* as an Ounce of Silver will purchase at that Time in the Town of Boston, and so *pro rata*: And the Treasurer is hereby directed to insert in the several Warrants by him sent to the Collectors of the Taxes in those Years respectively (with the Names of the aforesaid Commodities) the several Rates or Prices which shall be set on them, either by the General Assembly or the Committee aforesaid, and direct the aforesaid Collectors to receive them so; and the aforesaid Commodities so brought into the Treasury, shall as soon as may be, be disposed of by the Treasurer to the best Advantage for so much as they will fetch in Bills of Credit aforesaid or for Silver or Gold, which Silver and Gold shall be delivered to the Possessor of said Bills in exchange for them: *That is to say*, One Ounce of Silver Coin, and so Gold in Proportion, for *seven Shillings and six Pence*, and so *pro rata* for a greater or less Sum: And if any Loss shall happen by the Sale of the aforesaid Species, by any unforeseen Accident, such Deficiency shall be made good by a Tax of the Year next following, so as fully and effectually to call in the whole Sum of *seventy Thousand Pounds* in said Bills hereby ordered to be emitted; and for which a Tax on Polls and Estates is in this Act laid as a Fund: and if there be a Surplusage, it shall remain a Stock in the Treasury.

How the Commodities brought into the Treasury are to be rated.

Treasurer to sell the said Commodities.

C H A P. VIII.

An Act to subject the unimproved Lands within this Province to be sold for Payment of Taxes assessed on them by Order of the Great and General Court, and Votes and Agreements of the Proprietors thereof.

WHEREAS it frequently happens that the Proprietors of unimproved Lands within the several Towns, Precincts, New Plantations and Proprietors within this Province neglect or delay to pay their Proportions of the Sums from Time to Time assessed on such Lands by Order of the Great and General Court, and according to their own Agreements towards defraying the publick Charges arising within such Towns, Precincts, New Plantations and Proprieties:

Be it therefore enacted by the Governour, Council and house of Representatives, That if the Assessors of any of the Towns, Precincts, New Plantations or Proprieties within this Province, have or at any Time to

come

Unimproved Lands.

Affessors of Taxes on unimproved Lands, their Power.

Unimproved Lands to be sold for paying Charges, in case the Owners refuse or neglect to pay the Sums laid on them by Affessors appointed for that Purpose.

Notifications of the Sale of Lands to be inserted in the publick Prints.

Overplus of Money to be lodged with the Town Treasurers.

Limitation.

come shall pursuant to the Direction or Orders of the General Court, levy or assess a Tax upon the unimproved Lands of the Proprietors, situate in any of the Towns within this Province, for defraying the publick Charges arising in the said Towns, Precincts, New Plantations or Proprieties, or if the Affessors chosen by the Proprietors of the common and undivided Land in any of the Towns or New Plantations within this Province, pursuant to the Votes and Agreements of such Propriety, have or shall levy or assess a Tax upon such Proprietors by them thought necessary to carry on and prosecute any Actions or Suits that may be brought by or against them, or for the carrying on and managing of any other publick Affair relating to such Proprietors, or Performance of the Conditions of their Grant respectively; and such Proprietors shall neglect or delay to pay to the Collector or Collectors the Sums from Time to Time levied or assessed upon their Lands as aforesaid, for sixty Days after such Assessment is made and published, by posting up the same in the Town or Precinct where such Land lies, and in the Shire Town of the County, that then and in such Case it shall and may be lawful for such Affessors respectively to post up in some publick Place or Places in the Town or Precinct where the Lands lie, Notifications of the intended Sale of so much and no more of such delinquent Proprietors Land or common Rights as they shall judge necessary to pay and satisfy such Rates and Taxes, and other necessary intervening Charges three Months before the same be sold: And also the Affessors shall be obliged for the Notification of the non-resident Proprietors to advertise in the publick Prints three several Weeks the intended Sale at least three Months before the Land be sold: And if any delinquent Proprietors do not by that Time pay such Rates or Assessments and Charges, then and in such Case it shall and may be lawful for the Affessors at a publick Vendue to sell, and execute absolute Deeds in the Law for the Conveyance of such Lands of the Proprietors to the Person or Persons who will give most for the same; which Deeds shall be good and valid to all Intents and Purposes in the Law for conveying such Estates to the Grantees their Heirs and Assigns for ever. And if the said Lands be sold for more, then the Overplus (after all Charges arising about the same are subducted) to be paid to such delinquent Proprietors or their Order, the Money which the said Lands shall be sold for, to be lodged in the Hands of the Treasurers of the respective Towns, Precincts or Proprieties; who are hereby directed to attend the Orders of the Affessors of such Towns, Precincts or Proprieties for Payment of the same, pursuant to the true Intent and Meaning of this Act, reserving to such non-resident Proprietors as are not Inhabitants of this Province their Heirs or Assigns a Liberty for Redemption of their Lands so sold, they paying to the Grantees or their Heirs respectively within one Year afterwards, the Sums for which the said Lands were sold with double Damages, until the same be redeemed.

This Act to continue and be in Force for the Space of seven Years from the Publication thereof, and no longer.

[The two foregoing Acts were Published August 7th 1745.]

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B O S T O N : Printed and Sold by Samuel Kneeland and Timothy Green, by Order of His Excellency the GOVERNOUR, COUNCIL and House of REPRESENTATIVES. MDCCXLV.